



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VESPER MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 6363 HEMLOCK STREET
P.O. BOX 127
VESPER, WI 54489

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARIE DEDERICH of
(Person responsible for accounts)

_____, VESPER MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	05/03/2004
(Signature of person responsible for accounts)	(Date)

TREASURER/DIRECTOR _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VESPER MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 6363 HEMLOCK STREET

P.O. BOX 127

VESPER, WI 54489

When was utility organized? 1/1/1968**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MARIE DEDERICH**Title:** TREASURER/DIRECTOR**Office Address:**

4909 WELL ROAD

P.O. BOX 127

VESPER, WI 54489

Telephone: (715) 569 - 4496**Fax Number:** (715) 569 - 4294**E-mail Address:** destunlm@wctc.net

President, chairman, or head of utility commission/board or committee:

Name: RANCE JOCHIMSEN**Title:** VILLAGE PRESIDENT**Office Address:**

6227 WISCONSIN STREET

P.O. BOX 127

VESPER, WI 54489

Telephone: (715) 569 - 4807**Fax Number:** (715) 569 - 3705**E-mail Address:** VESPL@TDS.NET

Are records of utility audited by individuals or firms, other than utility employee? NO**Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: JERRY BREHM**Title:** PUBLIC WORKS/STREET SUPERINTENDENT**Office Address:**

6363 HEMLOCK STREET

P.O. BOX 127

VESPER, WI 54489

Telephone: (715) 569 - 4294**Fax Number:** (715) 569 - 4294**E-mail Address:** destunlm@wctc.net

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: OWEN BEAN**Title:** PUBLIC WORKS ASSISTANT**Office Address:**

6363 HEMLOCK STREET

P.O. BOX 127

VESPER, WI 54489

Telephone: (715) 569 - 4294

Name of utility commission/committee: VESPER MUNICIPAL WATER AND SEWER UTILITY
Fax Number: (715) 569 - 4294

Names of members of utility commission/committee:

MR HARRY DOLENS, TRUSTEE

MR RANCE JOCHIMSEN, PRESIDENT

MR MARK S PAUL, TRUSTEE

MR DAN SCHEUNEMANN, TRUSTEE

MR KEVIN M SCHEUNEMANN, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	69,645	68,895	1
Operating Expenses:			
Operation and Maintenance Expense (401)	55,295	38,675	2
Depreciation Expense (403)	21,887	21,308	3
Amortization Expense (404)	0	0	4
Taxes (408)	804	774	5
Total Operating Expenses	77,986	60,757	
Net Operating Income	(8,341)	8,138	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(8,341)	8,138	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,732	3,384	9
Miscellaneous Nonoperating Income (421)	2,646	(9,599)	10
Total Other Income	6,378	(6,215)	
Total Income	(1,963)	1,923	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	5,414	0	12
Total Miscellaneous Income Deductions	5,414	0	
Income Before Interest Charges	(7,377)	1,923	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	(7,377)	1,923	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	172,265	170,342	19
Balance Transferred from Income (433)	(7,377)	1,923	20
Miscellaneous Credits to Surplus (434)	1,309,864	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)		0	24
Total Unappropriated Earned Surplus End of Year (216)	1,474,752	172,265	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	69,645		69,645	1
Total (Acct. 400):	69,645	0	69,645	
Operation and Maintenance Expense (401):				
Derived	55,295		55,295	2
Total (Acct. 401):	55,295	0	55,295	
Depreciation Expense (403):				
Derived	21,887		21,887	3
Total (Acct. 403):	21,887	0	21,887	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	804		804	5
Total (Acct. 408):	804	0	804	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(8,341)	0	(8,341)	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

EXTENSION PROJECT INTEREST	220	0	220	10
INTEREST AND DIVIDEND INCOME	3,512	0	3,512	11
Total (Acct. 419):	3,732	0	3,732	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 12
SEWER	2,646	0	2,646 13
Total (Acct. 421):	2,646	0	2,646
TOTAL OTHER INCOME:	6,378	0	6,378

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		5,414	5,414 15
NONE	0	0	0 16
Total (Acct. 426):	0	5,414	5,414
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	5,414	5,414

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	0		0 17
Total (Acct. 427):	0	0	0

Amortization of Debt Discount and Expense (428):

NONE	0		0 18
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 19
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 20
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	(1,963)	(5,414)	(7,377)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	172,265	0	172,265 23
Total (Acct. 216):	172,265	0	172,265
Balance Transferred from Income (433):			
Derived	(1,963)	(5,414)	(7,377) 24
Total (Acct. 433):	(1,963)	(5,414)	(7,377)
Miscellaneous Credits to Surplus (434):			
ELIMINATION AND TRANSFER OF CIAC	826,728	483,136	1,309,864 25
Total (Acct. 434):	826,728	483,136	1,309,864
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	997,030	477,722	1,474,752

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	69,645	0	0	0	69,645	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	69,645	0	0	0	69,645	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,084,351	1,030,143	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	514,169	486,513	2
Net Utility Plant	570,182	543,630	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,395,763	1,363,117	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	619,218	589,989	4
Net Nonutility Property	776,545	773,128	
Investment in Municipality (123)	144,970	144,970	5
Other Investments (124)	8,283	10,766	6
Special Funds (125)	56,133	87,233	7
Total Other Property and Investments	985,931	1,016,097	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	100,878	134,397	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	0	0	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,500	2,536	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	104,378	136,933	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	61,800	33,008	20
Total Deferred Debits	61,800	33,008	
Total Assets and Other Debits	1,722,291	1,729,668	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	247,539	247,539	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,474,752	172,265	23
Total Proprietary Capital	1,722,291	419,804	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	0	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	0	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,309,864	38
Total Liabilities and Other Credits	1,722,291	1,729,668	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,030,143	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	601,215	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	483,136	0	0	0	3
Utility Plant Purchased or Sold (391)	0	0	0	0	4
Utility Plant in Process of Reclassification (392)	0	0	0	0	5
Utility Plant Leased to Others (393)	0	0	0	0	6
Property Held for Future Use (394)	0	0	0	0	7
Construction Work in Progress (395)	0	0	0	0	8
Utility Plant Acquisition Adjustments (396)	0	0	0	0	9
Other Utility Plant Adjustments (397)	0	0	0	0	10
Total Utility Plant	1,084,351	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	279,469	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	234,700	0	0	0	12
Total Accumulated Provision	514,169	0	0	0	
Net Utility Plant	570,182	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	486,513				486,513	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,887				21,887	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	680				680	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	49				49	10
Other credits (specify):						11
	0				0	12
Total credits	22,616	0	0	0	22,616	13
Debits during year						14
Book cost of plant retired	374				374	15
Cost of removal	0				0	16
Other debits (specify):						17
CONTRIBUTION IN AID OF CONST	229,286				229,286	18
Total debits	229,660	0	0	0	229,660	19
Balance end of year (110.1)	279,469	0	0	0	279,469	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.08%					22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	5,414				5,414	4
Accruals charged other						5
accounts (specify):						6
	0				0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	229,286				229,286	10
Total credits	234,700	0	0	0	234,700	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
	0				0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	234,700	0	0	0	234,700	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	2.08%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,363,117	32,646		1,395,763	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,363,117	32,646	0	1,395,763	
Less accum. prov. depr. & amort. (122)	589,989	29,229		619,218	3
Net Nonutility Property	773,128	3,417	0	776,545	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,500	2,536	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	3,500	2,536	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	247,539	1
Changes during year (explain):		
NONE	0	2
Balance end of year	247,539	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	805	2
Charged electric department expense		3
Charged sewer department expense	2,362	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	3,167	
Taxes paid during year:		
County, state and local taxes	2,494	6
Social Security taxes		7
PSC Remainder Assessment	78	8
Other (explain):		
NET RETURN ON METER INVENTORY	595	9
Total payments and other debits	3,167	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN MUNICIPALITY	144,970	1
Total (Acct. 123):	144,970	
Other Investments (124):		
KERRY - 8186 AND RESIDENT - 97	8,283	2
Total (Acct. 124):	8,283	
Special Funds (125):		
SEWER REPLACEMENT FUND	56,133	3
Total (Acct. 125):	56,133	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	0	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	0	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ENGINEERING FEES - PROJECTS NOT COMPLETED	61,800	15
Total (Acct. 183):	61,800	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	574,111	0	0	0	574,111	1
Materials and Supplies	3,018	0	0	0	3,018	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	382,991	0	0	0	382,991	4
Customer Advances for Construction	0	0	0	0	0	5
NONE	0	0	0	0	0	6
Average Net Rate Base	194,138	0	0	0	194,138	
Net Operating Income	(8,341)	0	0	0	(8,341)	7
Net Operating Income as a percent of						
Average Net Rate Base	-4.30%	N/A	N/A	N/A	-4.30%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

General footnotes

OTHER DEFERRED DEBITS (183): PER DAN BOYLES DIRECTIONS.

CUSTOMER ACCOUNTS RECEIVABLE (142): ACTUAL BREAKDOWN WAS NOT USED AND
REPORTED REVENUES ARE AN ESTIMATE.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	483,136	0	0	826,728	0	1,309,864	1
Add credits during year:							
NONE	0	0	0	0	0	0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	483,136			826,728	0	1,309,864	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	68,870	68,168	1
Total Sales of Water	68,870	68,168	
Other Operating Revenues			
Forfeited Discounts (470)	160	128	2
Other Water Revenues (474)	615	599	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	775	727	
Total Operating Revenues	69,645	68,895	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	51,265	34,873	5
General Operating Expenses (680-690)	4,030	3,802	6
Total Operation and Maintenance Expenses	55,295	38,675	
Other Operating Expenses			
Depreciation Expense (403)	21,887	21,308	7
Amortization Expense (404)	0	0	8
Taxes (408)	804	774	9
Total Other Operating Expenses	22,691	22,082	
Total Operating Expenses	77,986	60,757	
NET OPERATING INCOME	(8,341)	8,138	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	200	8,247	23,023	4
Commercial	25	2,532	6,459	5
Industrial	2	24,383	16,266	6
Total Metered Sales to General Customers (461)	227	35,162	45,748	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		20,997	8
Other Sales to Public Authorities (464)	9	335	2,125	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	237	35,497	68,870	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	20,997	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	20,997	
Forfeited Discounts (470):		
Customer late payment charges	160	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	160	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	595	7
Other (specify):		
RECONNECT CHARGES	8	8
EXTRA METER	12	9
Total Other Water Revenues (474)	615	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	6,800	6,597	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	8,449	6,450	3
Chemicals (630)	10,259	9,511	4
Supplies and Expenses (640)	5,384	4,277	5
Repairs of Water Plant (650)	19,653	7,318	6
Transportation Expenses (660)	720	720	7
Total Plant Operation and Maintenance Expenses	51,265	34,873	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	1,350	1,350	8
Office Supplies and Expenses (681)	1,443	1,272	9
Outside Services Employed (682)	0	0	10
Insurance Expense (684)	362	344	11
Employees Pensions and Benefits (686)	875	836	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	4,030	3,802	
Total Operation and Maintenance Expenses	55,295	38,675	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1	0	2
Net property tax equivalent		(1)	0	
Social Security		727	711	3
PSC Remainder Assessment		78	63	4
Other (specify): NONE		0	0	5
Total tax expense		804	774	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250000				3
County tax rate	mills		6.160000				4
Local tax rate	mills		3.750000				5
School tax rate	mills		11.440000				6
Voc. school tax rate	mills		2.080000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.680000				10
Less: state credit	mills		1.610000				11
Net tax rate	mills		22.070000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.750000				14
Combined School Tax Rate	mills		13.520000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.270000				17
Total Tax Rate	mills		23.680000				18
Ratio of Local and School Tax to Total	dec.		0.729307				19
Total tax net of state credit	mills		22.070000				20
Net Local and School Tax Rate	mills		16.095815				21
Utility Plant, Jan. 1	\$	1,030,143	1,030,143				22
Materials & Supplies	\$	2,536	2,536				23
Subtotal	\$	1,032,679	1,032,679				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,032,679	1,032,679				26
Assessment Ratio	dec.		0.784100				27
Assessed Value	\$	809,724	809,724				28
Net Local & School Rate	mills		16.095815				29
Tax Equiv. Computed for Current Year	\$	13,033	13,033				30
Tax Equivalent per 1994 PSC Report	\$	15,910					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,728	0	4
Structures and Improvements (311)	10,369	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	57,971	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	14,943	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	87,011	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	1,650	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	33,574	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	2,394	0	20
Total Pumping Plant	37,618	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	953	0	21
Structures and Improvements (331)	47,928	0	22
Water Treatment Equipment (332)	141,372	0	23
Total Water Treatment Plant	190,253	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	3,728	4
Structures and Improvements (311)	0	0	10,369	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	57,971	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	14,943	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	87,011	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	1,650	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	33,574	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	2,394	20
Total Pumping Plant	0	0	37,618	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	953	21
Structures and Improvements (331)	0	0	47,928	22
Water Treatment Equipment (332)	0	0	141,372	23
Total Water Treatment Plant	0	0	190,253	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	313	0	24
Structures and Improvements (341)	681	0	25
Distribution Reservoirs and Standpipes (342)	94,008	0	26
Transmission and Distribution Mains (343)	450,123	48,667	27
Fire Mains (344)	0	0	28
Services (345)	62,539	0	29
Meters (346)	24,463	1,490	30
Hydrants (348)	53,646	4,425	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	685,773	54,582	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	29,488	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	29,488	0	
Total utility plant in service directly assignable	1,030,143	54,582	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,030,143	54,582	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	313	24
Structures and Improvements (341)	0	0	681	25
Distribution Reservoirs and Standpipes (342)	0	0	94,008	26
Transmission and Distribution Mains (343)	0	(384,015)	114,775	27
Fire Mains (344)	0	0	0	28
Services (345)	0	(53,354)	9,185	29
Meters (346)	374	0	25,579	30
Hydrants (348)	0	(45,767)	12,304	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	374	(483,136)	256,845	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	29,488	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	29,488	
Total utility plant in service directly assignable	374	(483,136)	601,215	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	374	(483,136)	601,215	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)		0	1
Franchises and Consents (302)		0	2
Miscellaneous Intangible Plant (303)		0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)		0	4
Structures and Improvements (311)		0	5
Collecting and Impounding Reservoirs (312)		0	6
Lake, River and Other Intakes (313)		0	7
Wells and Springs (314)		0	8
Infiltration Galleries and Tunnels (315)		0	9
Supply Mains (316)		0	10
Other Water Source Plant (317)		0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)		0	12
Structures and Improvements (321)		0	13
Boiler Plant Equipment (322)		0	14
Other Power Production Equipment (323)		0	15
Steam Pumping Equipment (324)		0	16
Electric Pumping Equipment (325)		0	17
Diesel Pumping Equipment (326)		0	18
Hydraulic Pumping Equipment (327)		0	19
Other Pumping Equipment (328)		0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)		0	21
Structures and Improvements (331)		0	22
Water Treatment Equipment (332)		0	23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)		0	24
Structures and Improvements (341)		0	25
Distribution Reservoirs and Standpipes (342)		0	26
Transmission and Distribution Mains (343)		0	27
Fire Mains (344)		0	28
Services (345)		0	29
Meters (346)		0	30
Hydrants (348)		0	31
Other Transmission and Distribution Plant (349)		0	32
Total Transmission and Distribution Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)		0	33
Structures and Improvements (371)		0	34
Office Furniture and Equipment (372)		0	35
Computer Equipment (372.1)		0	36
Transportation Equipment (373)		0	37
Other General Equipment (379)		0	38
Other Tangible Property (390)		0	39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Water Department		0	40
Total utility plant in service	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	0	26
Transmission and Distribution Mains (343)	0	384,015	384,015	27
Fire Mains (344)	0	0	0	28
Services (345)	0	53,354	53,354	29
Meters (346)	0	0	0	30
Hydrants (348)	0	45,767	45,767	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	483,136	483,136	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	0	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	0	
Total utility plant in service directly assignable	0	483,136	483,136	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	0	483,136	483,136	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	4,142	4,142	1
February	0	0	3,423	3,423	2
March	0	0	3,730	3,730	3
April	0	0	4,203	4,203	4
May	0	0	4,326	4,326	5
June	0	0	4,178	4,178	6
July	0	0	4,311	4,311	7
August	0	0	4,320	4,320	8
September	0	0	3,733	3,733	9
October	0	0	4,383	4,383	10
November	0	0	4,238	4,238	11
December	0	0	4,182	4,182	12
Total annual pumpage	0	0	49,169	49,169	
Less: Water sold				35,497	13
Volume pumped but not sold				13,672	14
Volume sold as a percent of volume pumped				72%	15
Volume used for water production, water quality and system maintenance				9,614	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				9,614	19
Volume pumped but unaccounted for				4,058	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				244	23
Date of maximum: 10/29/2003					24
Cause of maximum:					25
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				76	26
Date of minimum: 3/2/2003					27
Total KWH used for pumping for the year				95,298	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL ROAD 1	1	500	8	50	Yes	1
WELL ROAD 2	2	105	8	70	Yes	2
WELL ROAD 3	3	280	8	150	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDBY	WELL 1	WELL 2	1
Location	WELL ROAD VESPER	WELL ROAD VESPER	WELL ROAD VESPER	2
Purpose	S	P	P	3
Destination	D	T	T	4
Pump Manufacturer	PEERLESS	GENERAL	MEYERS	5
Year Installed	1970	1995	1999	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	500	50	100	8
Pump Motor or Standby Engine Mfr	WAUKESHA	GENERAL	FRANKLIN	10
Year Installed	1970	1995	1999	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	1	3	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3			14
Location	WELL ROAD VESPER			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	GRUNDFOS			18
Year Installed	2002			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	200			21
Pump Motor or Standby Engine Mfr	FRANKLIN			23
Year Installed	2002			24
Type	ELECTRIC			25
Horsepower	10			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1970	1970	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	105	6
Total capacity in gallons (actual)	100,000	50,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	7,821	0	0	0	7,821
M	S	6.000	2,520	0	0	0	2,520
M	D	8.000	16,844	0	0	0	16,844
M	D	10.000	7,538	0	0	0	7,538
Total Within Municipality			34,723	0	0	0	34,723
Total Utility			34,723	0	0	0	34,723

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	179	0	0	0	179	14	1
M	1.000	59	0	0	0	59	14	2
M	1.250	1	0	0	0	1	0	3
M	1.500	4	0	0	0	4	1	4
M	2.000	2	0	0	0	2	0	5
Total Utility		245	0	0	0	245	29	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	217	18	12	0	223	12	1
1.000	27	0	0	0	27	0	2
1.250	1	0	0	0	1	0	3
1.500	2	0	0	0	2	0	4
2.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1	0	6
Total:	250	18	12	0	256	12	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	207	4	0	0	0	12	223	1
1.000	1	16	1	7	0	2	27	2
1.250	0	1	0	0	0	0	1	3
1.500	0	2	0	0	0	0	2	4
2.000	0	1	0	1	0	0	2	5
4.000	0	0	1	0	0	0	1	6
Total:	208	24	2	8	0	14	256	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	52	1	0	0	53	2
Total Fire Hydrants	52	1	0	0	53	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 53

Number of distribution system valves end of year: 135

Number of distribution valves operated during year: 64

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

REPAIRS OF WATER PLANT (650): SEVERAL WATERMAIN BREAKS, WATER CHLORINATORS REPAIRED, AND METER REPAIRS INCREASED.

Property Tax Equivalent (Water) (Page W-07)

General footnotes

LOWER TAX EQUIVALENT AUTHORIZED BY MUNICIPALITY: RESOLUTION PASSED SEPT 2001

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

THE HIGH EXPENSE OF FORCE MAINS WAS DUE TO NEW MAINS INSTALLED UNDER THE NEW STH 186 BRIDGE OVER THE HEMLOCK CREEK.

TRANSMISSION AND DISTRIBUTION MAINS (343): ADJUSTMENTS SET PER DAN BOYLE
SERVICES (345): ADJUSTMENTS SET PER DAN BOYLE
HYDRANTS (348): ADJUSTMENTS SET PER DAN BOYLE

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

TRANSMISSION AND DISTRIBUTION MAINS (343): ADJUSTMENTS SET PER DAN BOYLE
SERVICES (345): ADJUSTMENTS SET PER DAN BOYLE

Hydrants and Distribution System Valves (Page W-20)

General footnotes

ONLY 64 VALVES WERE TESTED THIS YEAR BECAUSE 76 WERE TESTED IN 2002.
